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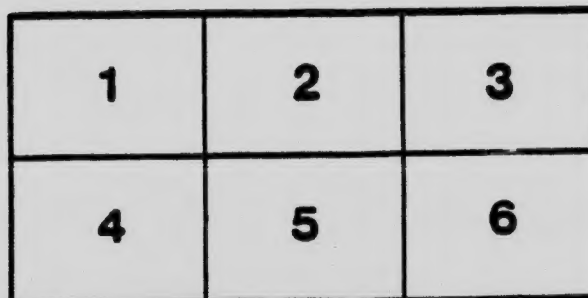
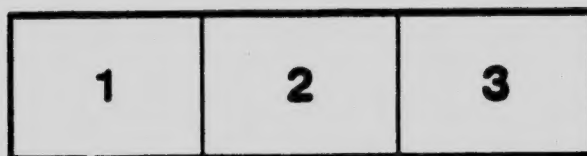
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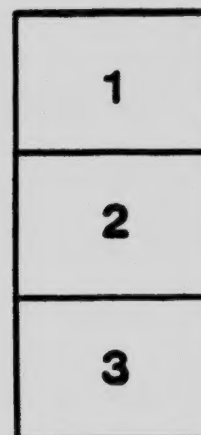
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**THE**  
**SINGLE TAXER'S**  
**KATEKISM**

**A PARODY ON SINGLE TAX**

Entered according to Act of the Parliament of Canada,  
in the year 1910, by ALEXANDER DINGWALL,  
at the Department of Agriculture.

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**PRICE, 25 CTS.**

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# PREFACE

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At Montreal, on Nov. 17th, 1902, at the Natural History Museum, there was delivered a lecture by Judge Ernest Howard Crosby, of New York, on behalf of the Montreal Single Tax Association, and to which I was invited by a friend whom I met on the street during the day.

At that meeting the following eighty questions contained in Single Taxer's Katekism were submitted to the meeting by means of circulars.

After looking them over I came to the conclusion that they were based on false principles and ideas. I then decided to refute those ideas by answers so put as to explain the fallacy of

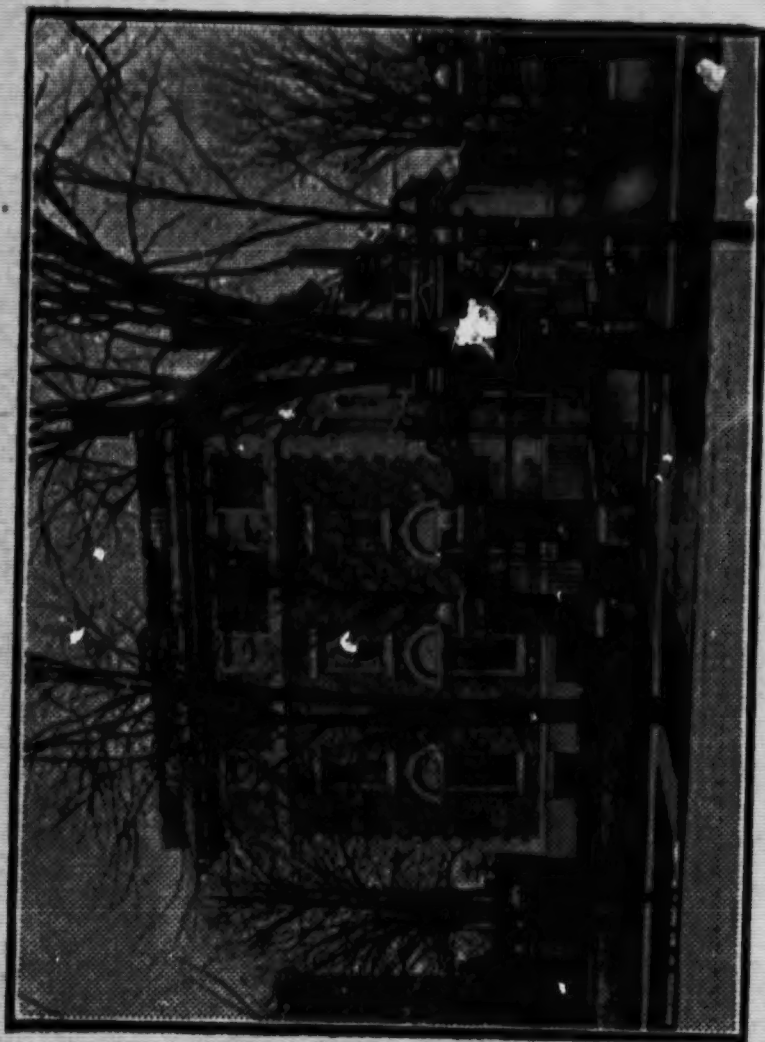


"Single Tax" ideas and conclusions, and I trust and believe that by the time any person has perused carefully the Single Taxer's Katekism he will be as fully convinced as I myself am that Single Taxers have not a single leg (argument) to stand upon, and, therefore, that their agitation for taxing land only will sooner or later come to naught.

THE AUTHOR.



Look on this side.

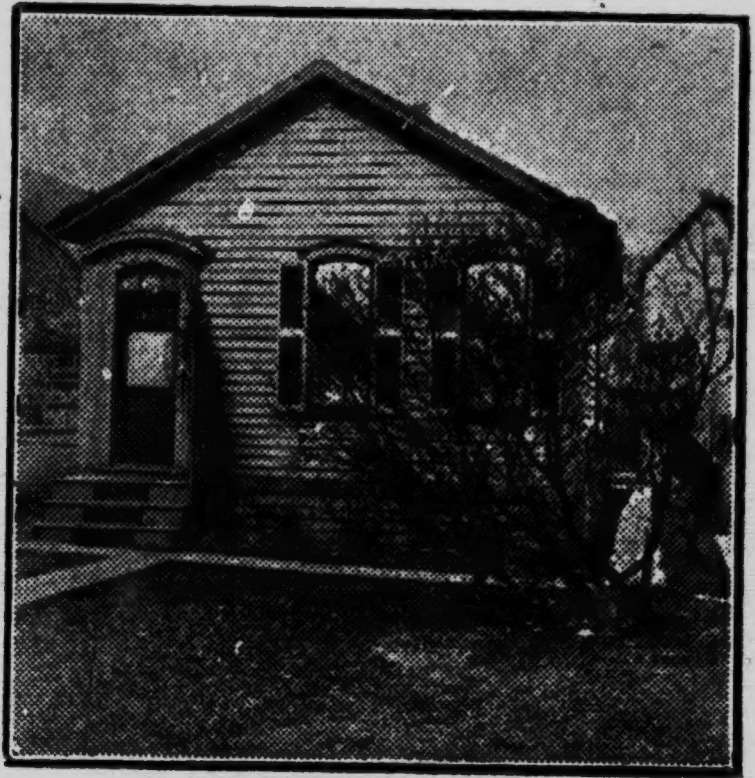


*Rich Man's Castle.*

What a jolly thing it is to not tax buildings and improvements.



Then look on that side.



*Poor Man's Hut.*

Aint this dreadful! It fairly breaks my back.

# The Single Taxer's Katekism

---

Q. 1.—Ought a man to be taxed for improving his property and thereby improving the city?

Ans.—Yes. Because men improve their property out of the proceeds of trade furnished by the public, and, therefore, a portion of said proceeds should go to public improvement.

Q. 2.—Is it better to tax producers for making goods abundant and giving employment to labour, or to tax speculators for making land scarce and keeping men idle?

Ans.—No. It is best to tax the property of producers and speculators alike according to its value from time to time. Speculators don't make land scarce, neither do they keep men idle. If men are idle it is because they choose to be so.

Q. 3.—Why should home-seekers be forced to the outskirts, while there is good vacant land in the city?

Ans.—Home-seekers are not forced to go anywhere. The rich go to the outskirts to get fresh air,. The poor go there to get cheaper lots, and both rich and poor can go and work a farm if they want to without being forced to do so.

Q. 4.—Do not the many vacant lots increase the cost of roads, sewers and other services to reach the people who have been forced to the outskirts?

Ans.—The outskirts of to-day may soon be the centre of business, and as no one is forced to go there, you simply pay your money and take your chance.

Q. 5.—Why not seek our taxes (public revenue) where the land speculator gathers his riches—namely from land values?

Ans.—No. Because, then, no poor man could own a piece of land, as the tax would be so heavy he could not pay it, but we do better, we

gather our taxes from everybody (including land speculators) just where they gather their riches, from the Windsor Hotel Co. on their great building, from the Dry Goods Merchants, Henry Morgan & Co. on their great building and improvements, from the Montreal Cotton Co. on their great building and improvements, just where all those people gather their riches, also, we collect a small tax from the poor man who own a small vacant lot.

Q. 6.—Public improvements add nothing to the value of houses, goods, or labour. Then why should these things be taxed to pay for the public improvements?

Ans.—Public improvements do add to the value of houses as well as to lands, for example—Two men, each buy a lot one mile from the city. One of them builds a \$5,000.00 house on his lot, the other has no means to build, the road leading to those lots is through a swamp, muddy, no sidewalk, so he cannot get a tenant to rent the house; but, take and put in a drain, macadamise the road, build a sidewalk, and get street cars running past that house and immediately that lot and house are

worth \$2,000.00 more than before, while the vacant lot increases perhaps a few hundred dollars, thus the value of every house is enhanced by the surrounding improvements as well as the vacant land.

Q. 7.—Public improvements do raise the value of land. Then should not the values of land pay for the public improvement?

Ans.—As public improvements raise the value of land and buildings both should be taxed at their several values in fairness to the poor who are not able to improve their property, and who should not be forced to part with it on account of heavy taxation.

Q. 8.—Would industry and commerce have to pay toll to the land speculator if taxes were confined to land value?

Ans.—If taxes were confined to land values, then the land speculator, the rich land owner and the poor land owner would be taxed equally, with the result that the poor man's land would be sold for taxes, and thus fall into the hands of the rich and create a land monopoly.



Q. 9.—Don't you know that if you tax houses and goods you make them dearer?

Ans.—On the same principle if you increase the tax on vacant land you make it dearer and harder to get, and so the poor man would never be able to have a lot of his own.

Q. 10.—Do you know that if you tax land values you make land cheaper and easier to get?

Ans.—No. By taxing land values you make land dearer and harder to get, so that the poor man is forced to part with his land and it falls into the hands of the rich.

Q. 11.—Land is the only thing which is cheaper and easier to get when it is taxed heavily, and land is the source of our living?

Ans.—It is not true that anything is made cheaper and easier to get by taxing it heavily. As to land being the source of our living, that depends; if we talk of farming lands they are "one of the sources" of our living; if we talk of city lands they are in no sense the source of our living.

**Q. 12.—**Why should the man who uses land beneficially be taxed more than the man who holds it idle?

**Ans.—**This question requires a Scotch answer. Why should the poor man who is unable to use or improve his land be forced to part with it (on account of raising his taxes) because his rich neighbour has the wherewithal to use and improve his land?

**Q. 13.—**Increased population requires increased taxation. Increased population causes increased land values. Is not the increased land value in every way suited to satisfy the increased demand for taxes?

**Ans.—**Increased population increases land values and at the same time increases the value of buildings and everything contained upon the land, for example: what would be the value of the land on which rests the grand building of the Windsor Hotel Co. of Montreal, without the building, therefore the increased value of the Windsor Hotel as well as the land on which it is built is in every way suited to satisfy the increased demand for taxes.

**Q. 14.—**Why not reduce taxation on buildings and increase it on land values?

**Ans.—**Because it would work hardship to the poor man by imposing on him to pay taxes which could be more easily paid by the rich man, for instance: a rich man could build a house and outbuildings worth \$1,000,000 and escape his just share of taxation because too large a portion of taxation was put on the poor man's land, while the poor man may have been unable to even build a house to protect himself and family from the summer's rain or the winter's cold blast.

**Q. 15.—**Is it wise to use the taxing power to enrich the owners of unused lands and to diminish the just profits of productive capital?

**Ans.—**It is impossible to bring all lands into immediate use, and the capitalist, as well as the poor man, who carries those unused lands for years and for use in future generations are as justly entitled to receive something for their enterprise as are those who put their money into industrial enterprises and receive an immediate return on their investment.

Q. 16.—Is it right to tax the man who benefits the city by increasing its work and wages when, by exempting improvements from taxation we would encourage the holders of vacant land to build and the possessors of outside capital to bring their capital here for investment?

Ans.—Yes. For example: take the McDonald tobacco factory of Montreal. Mr. McDonald has made many gifts of millions of dollars from the profits of his business. Would it be just, therefore, to let this man's buildings and improvements go free of taxes and only tax the little piece of land on which his enormous profits are earned, while at the same time taxing a similar piece of ground owned by one of his poor employee's parents with a heavy tax which that poor man was perhaps quite unable to pay? Mr. McDonald's buildings and improvements as well as his enormous profits are the product of the common people, therefore it is right he should be taxed for his buildings and improvements, and also any buildings and improvements resulting from his gifts should be taxed, and thus lighten the burden of taxation on the poor common people, and on vacant land.

Q. 17.—If the tax levied on improvements has the same effect as an annual fine of the same amount (and it has) would not its imposition on land values encourage the increase of improvements and correspondingly discourage the holding of valuable land idle?

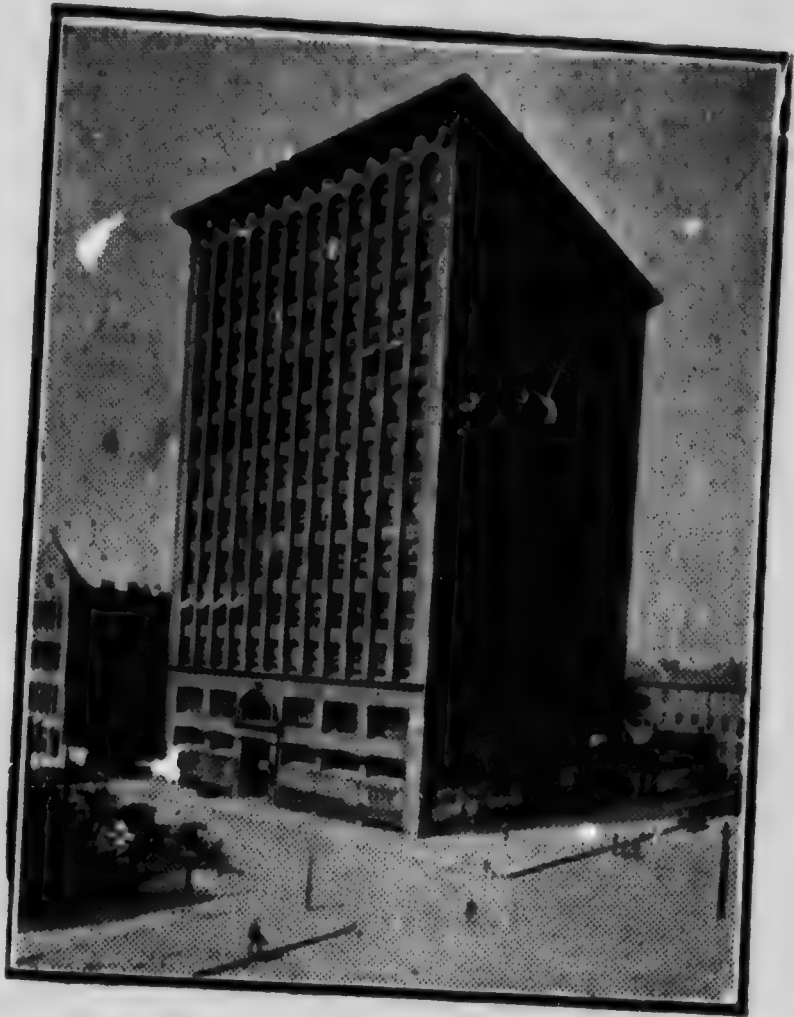
Ans.—No imposition of tax levied on land values would encourage increase of improvements. Men will increase improvements as fast as they are able, tax or no tax, neither would it discourage holding of valuable land idle. All land cannot be utilized in a day and must be held by some one till that day arrives when it can be used. Then it will be used, tax or no tax.

Q. 18.—Take the tax off improvements and every workingman in the city will pay less taxes on his home!

Ans.—Yes. But every workingman who has a lot of land on which he hopes to build himself a home will have it taxed so high that he will be obliged to part with it and do without a home of his own, while the rich man in a castle will go scott free on his improvements.



Look on this side.



*Rich Man's Place of Business*

Cost \$150,000

No tax on buildings and improvements. —  
Land values only taxed. — Lot 50 ft. x  
150 ft. taxed at 2c per foot, \$150.00.

Rich man—What a jolly thing it is to not  
tax buildings and improvements.

Then look on this.



*Poor Man's Place of Business*

Cost \$450.00

No tax on buildings and improvements. —  
Land values only taxed. — Lot 50 ft. x  
150 ft. taxed at 2c per foot, \$150.00.

Poor man—Aint this dreadful! It fairly  
breaks back.

**Q. 19.—**Every merchant can sell cheaper because of the relief from taxes!

**Ans.—**So much taxes are required, and if the merchant escapes paying his share, somebody else must pay it for him, so much the worse for somebody else, particularly poor people.

**Q. 20.—**Every manufacturer can increase his profits and the wages paid to his employees!

**Ans.—**Why should manufacturers escape paying taxes on improvements which are the product of the common people who work for them, and ask that their share of taxation be placed on the shoulders of people less able to pay them? Higher wages to employees by manufacturers being relieved of a portion of taxation is all moonshine.

**Q. 21.—**The labour problem is, how shall men willing to work always find opportunity to work and to reap the full results of their labour?

**Ans.—**In many ways. 1st. By trusting in

God. 2nd. By being sober, industrious and faithful in the discharge of their duties, punctual, polite, and never found patronising a bar room, then they will always find themselves "Wanted".

Q. 22.—The SINGLE TAX, by opening natural opportunities to labour and at the same time relieving industry from taxation, solves the labour problem?

Ans.—No it don't, and it never will.

Natural opportunities to labour are as open to-day as they ever will be to any person who is willing to work, and as taxation is for the benefit of every citizen, high or low, rich or poor, it is but fair that all classes of men should bear their due proportion thereof and not that taxation should be saddled upon any one distinctive class to the exclusion of others who receive equal benefit from the disposition of the said taxes.

## CHAPTER II.

## MOVING DAY CIRCULAR, MAY 1ST ANY YEAR.

Q. 23.—Did you move?

Ans.—I used to move years ago, but I don't now.

Q. 24.—Have any fun doing it?

Ans.—Bet yer boots I didn't.

Q. 25.—Did you move because the landlord offered to lower the rent?

Ans.—Well, not exactly, you see—well—its this way—of course, I was a good workman—but on my way home from work there was a nice jolly corner house, and do you know sir, whenever I came in sight of it I felt like leaving part of my wages on deposit, and some how I never would think of getting it back the next time. I would call there, and consequently I owed the landlord and thought I better leave.

Q. 26.—Did he intend to raise it?



Ans.—No indeed, sir. It was because he was such a good landlord that I got into his debt. May be some other landlord would have made me pay up instead of depositing my money in the nice corner house, but wait till I tell you—one day I come to think a bit—and do you know, I never stop at that corner house any more (some people call the house a saloon, but don't let on that I told you). Well sir, do you know that since I quit calling at that sal—I mean to say that corner house I have never moved but once, and that was into a house of my own, for from that time I began to save my wages till I was able to buy myself a lot and build me a house of my own and now I don't need to move. And do you know, after I began to save my money I believe that God used to help me to get along, for many and many a time things would come right handy to me as if some one had done it purposely, when I did not expect it.

Q. 27.—Did he intend to furnish better accommodation for the increase of rent?

Ans.—Didn't I tell you the landlord didn't intend raising the rent, and besides when we

wanted any improvement or repairs done he always done them as soon as we asked him.

Q. 28.—Did not most of the Montreal landlords and houselords strike on February 1st for more rent?

Ans.—Strike, did you say? Well, you silly goat to ask such a question! Why, when I used to call at that sal—I mean that corner house—I used to meet ever so many labouring men and tenants, and we used to often talk about striking for more wages and lower rents and shorter hours, but who ever heard of a landlord's strike, I know I didn't. And do you know, now I come to think of it, we scarcely ever saw a landlord call at that sal—I mean that corner house.

Q. 29.—Have landlords a monopoly of the strike privilege?

Ans.—No, indeed, sir, and it is only a silly lot of cranks that charge them with striking.

Q. 30.—Or may landlords strike and workmen must not?

Ans.—No. Landlords do not strike and

workmen should not, although they (workmen) often do to their own and others hurt and damage.

Q. 31.—Did you try Mulock's plan and suggest to your landlord that he should arbitrate his strike.

Ans.—Don't need to try Mulock's plan for landlords as they never have strikes to settle. It is only fools who go on strike, and they always get fooled too by their leaders.

Q. 32.—If Mulock's bill compels employers and workmen to arbitrate, will they pass a bill to compel landlords to arbitrate?

Ans.—Don't know, but one thing seems very plain. It is that Single Taxers have only one tune they can play, and that is "the tune the old cow died on" accompanied by a landlord's strike.

Q. 33.—If it is legal and moral for landlords to strike, is it illegal and immoral for workingmen to strike?

Ans.—There you are again! The old tune and the landlord's strike! Just as if there ever

was a landlord's strike. But to bring this matter to a focus, as they say, who ever heard of anybody striking except workingmen, and who ever heard anybody call a workingman's strike "a moral one"? Certainly immoral, and ungodly. They are not good even for the strikers.

Q. 34.—Have any furniture broken when moving?

Ans.—Oh yes; lots of it, but that was no circumstance to the way I used to get broke myself every time I called at that sal—I mean the nice house at the corner.

Q. 35.—Have to pay for moving all the same?

Ans.—Well, don't think I did. You see I was so bad broke them times I could'nt.

Q. 36.—Did you have to sleep on the floor the first night?

Ans.—Well no. I spent most of the night at that sal—I mean the nice house at the corner, and when I left there I was so broken and mixed I guess I slept the balance on the sidewalk—or somewhere.

Q. 37.—Did you eat off the packing case the next morning?

Ans.—Don't think I wanted to eat at all next morning, but I felt awful thirsty.

Q. 38.—Was the house a duplex flat?

Ans.—Duplex flat—duplex flat—what is that—why Mr. Single Taxer, do you mean a flat with a piano in it? The only piano I know is at the sal—I mean the nice house at the corner.

Q. 39.—Any B flats residing there?

Ans.—“B flats” did you say—what's that? No doubt it would be flat music.

Q. 40.—How about mice, rats, and cockroaches?

Ans.—Never had any trouble with those innocent animals, but if you had asked about snakes; why, I was often troubled with snakes in my boots, but it was no fault of the landlord. I really believe they used to crawl into my boots while I was at the sal—I mean the nice house at the corner.



**Q. 41.**—Have you heard of any people moving who owned their homes?

**Ans.**—Yes, quite a lot. Some go to Old Orchard, some to River du Loup, some to Caouna, some to Murray Bay, and many other places. Of course the people who own houses are the ones who keep the wheels of commerce moving and furnish work for the labouring men.

What a blessing it is to have such people living among us, otherwise the poor labouring man would be in danger of starving; why since those people actually move twice. They move out and then move in again, but I never heard that any of them were troubled with snakes in their boots though.

**Q. 42.**—Why cannot you own a home?

**Ans.**—Because I did not have backbone enough to keep away from that sal—I mean the nice house at the corner, but as soon as I quit going to the sal—I mean the nice house at the corner, I soon had a home of my own.

**Q. 43.**—Is there a scarcity of brick, stone, lumber, and labour?

Ans.—Sometimes. When strikes are on.

Q. 44.—Is there a scarcity of coal?

Ans.—Yes.

Q. 45.—How is that?

Ans.—Coal miners strike. Stayed idle all summer, and would'nt let non-union men work the mines.

Q. 46.—Is there a scarcity of land?

Ans.—Oh dear no. You can get all the land you can work for nothing. Greatest place in the world to get land, and the finest land in the world.

Q. 47.—Then, why cannot you get it?

Ans.—I can get it, and any Single Taxer can get some too just for the asking.

Q. 48.—Cannot you save money and pay rent and taxes all at the same time?

Ans.—Say mister, come aside till I tell you a secret.

It took me a long time to find it out. Now

listen with your biggest ear. Just as soon as a man learns to walk past the sal—I mean the nice houses at the corners without going in, he can do all those things which you have mentioned. Yes Siree.

Q. 49.—The workers of New York pay yearly \$125,000,000 ground rent.

Ans.—Well! what of it. It is a big rich city.

Q. 50.—London pays \$85,000,000 yearly ground rent.

Ans.—That aint much for the biggest village in the world.

Q. 51.—Glasgow pays \$10,000,000 yearly ground rent.

Ans.—Good for Glasgow! She must be Scotch.

Q. 52.—In addition they pay house rent, and besides that, Great Britain collects nearly \$900,000,000 per year taxes. Do you wonder they are poor?

Ans.—Don't believe they are poor.

Anybody that pays \$900,000,000 can't be very poor, besides every country that wants money goes over there to get some, so they must have lots to spare after paying \$900,000,000.

Q. 53.—Is it not the same reason with you?

Ans.—Wish it was. It would be great fun paying \$900,000,000 a year and having lots to spare besides. You bet.

Q. 54.—What is ground rent?

Ans.—It is the price the indolent man pays to the industrious thrifty man. Single Taxers say it is the price you pay for the right to live on land, and breathe air and feel sunshine no landlord ever produced.

And pray why should Single Taxers expect landlords to produce air and sunshine?

Single Taxers don't produce those things themselves, and they could not if they tried.

But it is the old tune over again—the tune the old cow died on, and I think Single Taxers will die singing it.

Q. 55.—Single Taxers say "Ground rent is blood money."

Ans.—Well; I have grown “blood beets” in the ground, but I never saw ground that would grow “blood money”.

Q. 56.—The great monopoly is land monopoly.

Ans.—Then, why should we tax the land so heavy that poor people could not afford to have any, but would be obliged to sell it to the rich?

Q. 57.—It is the mother of all other monopolies.

Ans.—In this “Canada of Ours” there is no such thing as “land monopoly”.

Land is about as free as God’s air and sunshine.

Go West thou Single Taxer, and see for yourself.

You can get land for going to live upon it. It is as free as “God’s gift of Eternal life” without money and without price, just take it for nothing.

Q. 58.—Taxing land values for public purposes would kill that monopoly.

Ans.—Suppose we take the taxes off all buildings and improvements in the city of Montreal, and place them directly on the land, what poor man could afford to own a piece of land?

Only the rich could afford to own the land.

Q. 59.—Whenever you see land values rising it means lessened prosperity for the future.

Ans.—It don't do anything of the kind. Does the rise in the price of the land in Manitoba indicate less prosperity? Not at all.

The rise in value is the natural result of prosperity, and it is only a prejudiced Single Taxer who cannot see it.

Q. 60.—The higher the land is held in price the more difficult it becomes for labour to get access to the land.

Ans.—The higher the price of land when it is the result of prosperity the easier it is for labour to get occupation, and that at good wages.

Just see how the prosperity of Manitoba has



furnished abundance of work and high wages to the labouring man.

Land values and labourers' wages are both enhanced or depressed in proportion to the prosperity and business done in any place and not by the method of taxation.

Q. 61.—High prices of land restrict the production of wealth.

Ans.—Then why do Single Taxers advise taking taxes off buildings and improvements and putting them all upon the land, thus making land more costly?

Q. 62.—High prices of land causes a condition of general poverty.

Ans.—Oh dear no. The price of land has nothing to do with poverty.

Just give as big a farm as you like free to a lazy man and he will be in poverty all his days, just because he is lazy, and if high priced land makes poverty why then make it dearer by putting all the taxes on it alone.

Q. 63.—The great enemy of the building industry is high land values.

Ans.—The biggest enemy of the building or any other industry is labour unions and their strikes, by making material and labour dear, and making the hours of a day's work less, so that owners of land, whether rich or poor, have to pay very dear to erect buildings and make improvements.

Q. 64.—Strike the taxes off buildings and personal property, and the first effect to follow from such a change would be a building boom.

Ans.—If that would be the effect it would be a misfortune, because building booms always leave evil effects behind them.

Better to go slow and healthy without a boom.

Q. 65.—Raise taxes on land value to their full rental value.

Ans.—This would be unjust to the poor man, who would have to part with his land because he could not stand the increased taxes against his land, and it would fall into the hands of the rich who did not require it, and thus create a monopoly.

Q. 66.—How do men get rich without working?

Ans.—They don't generally do so. When they do they are an exception, and the exception always proves the rule. As a rule people get rich by working. It may not be by manual labour, but there are many ways of working differing according to the gifts bestowed on each individual by God.

For instance, a Single Taxer might be only good at digging a ditch, and a very poor one at that, while another man might be fit for another kind of employment which would command very much more wages, and each would get rich in proportion to how industrious he was.

There are some who are rich because God so orders it, like Joseph who went down into Egypt and got to be next to the King, but no man should be jealous if God so orders one man to become rich and don't make another so, because "The earth is the Lord's and the fullness thereof" and he has a right to give as much or as little as he pleases to each of us.

Q. 67.—Do men get rich by land speculation and monopoly?

Ans.—It don't matter how men get rich so long as they do so honestly, and land speculation is just as honest as any other speculation, and there is nothing in which a man can engage which does not partake to some extent of the nature of a speculation.

Q. 68.—Land values increase while the land owner sleeps and waits.

Ans.—True it is.

So does the farmer's crops and cattle grow and increase while he sleeps and waits, and do Single Taxers expect that when they go to bed at night things must stop growing and increasing for fear of waking them up out of their sleep.

Even the poor labouring man's cabbage will grow and increase on his little lot while he sleeps and waits.

Q. 69.—Every increase in population means an increase in rent.

Ans.—Every increase in population means an increase of business, and every increase in business means an increase in profits, and an increase in profits means increased ability to put up buildings and make improvements.

Now, why should not those buildings and improvements, which are the result of the increased trade furnished by the public, pay their fair share of taxation, instead of letting them escape taxation while at the same time he was raising the rent as you say?

Q. 70.—What use are higher wages if the landlord increases your rent in the same proportion?

Ans.—It seems pretty plain that Single Taxers would like a law allowing them to raise wages and shorten hours, so long as other people were not allowed to raise the price of anything else. But if labourers claim the right to raise their wages and shorten their hours, why should not other people be allowed to raise the price of what they have to sell?

Do Single Taxers expect to raise the price of labour and still expect farmers to sell their necessities of life for the same old price as before?

Why should not everybody else have the same right to raise the price of what they have to sell as well as labourers?

**Q. 71.—**Stop speculation in land values.

**Ans.—**There is one way Single Taxers can stop speculation in land values, and that is to put out their hands and order the earth to stop turning the way it is now going and getting it to go in the opposite direction.

Then all kinds of business will be done on a different basis, and Single Taxers will be happy because they will have overturned the present condition of things which don't suit them.

**Q. 72.—**Charity bails the boat—Single tax will stop the leak.

**Ans.—**This is a Single Tax "blowhard" assertion, but who can tell what it means?

**Q. 73.—**Land values are caused by the community.

**Ans.—**So are buildings and improvements values caused by the community, and so it is right that they should bear their fair share of taxation for the benefit of the community.

Why should a merchant, who builds numerous houses by means of the profits made out of the public, and then rents them to the



public at high prices, be allowed immunity from taxation on his buildings and improvements and his just portion of taxation be saddled on the vacant property of his poor neighbour whose custom has helped that merchant to build those houses?

Q. 74.—Land values, therefore, belong to the community.

Ans.—Do they? Let us take an example. Suppose that one hundred years ago, one hundred Scotch families landed on the Island of Montreal and found it a wilderness and at once set to work clearing and improving the land and erecting buildings, and their descendants for succeeding generations continued to do likewise, till the year of grace 1905.

Then, let us suppose 500 Italians landed on this same Island of Montreal in the said year 1905 when a big rich city with many fine buildings and railways and other improvements were in existence.

Suppose those same Italians said, we are part of the community and intend building for ourselves on any vacant property we can find around. Would'nt it make a Scotchman stare?

And would'nt he say: ye canna?

Then the Italians would say, we are "Single Taxers" and don't believe any man should own the land, but we will build ourselves houses which we will own, and pay taxes on the land as long as we live on it, and when we want to leave here we will sell our houses and go West where we can get more land for nothing, except the taxes.

I guess such argument would make even a patient Scotchman's blood boil.

Q. 75.—Therefore, tax land values only.

Ans.—And allow the men who have become rich out of the trade furnished by the community to build themselves castles to live in, and houses to rent to others, to pay only the same amount of taxes as the poor man who happens to own a piece of land the same size as his rich neighbour's lot, but who is not able to build himself even a small house on it.

Q. 76.—Idle land means idle men?

Ans.—No it don't.

As soon as conditions come about requiring

the use of land it will then be used, and not till then.

And it must be carried by some person in the meantime.

Because Canada has millions of acres of idle land in the North and Northwest does it make men idle?

Not much! Why, the Northwest with its millions of acres idle is as busy as a hive of bees in summertime.

If men go idle it is because they choose to do so.

Look at the Pennsylvania coal miners going idle for five or six months and plenty of work at their doors. In fact, instead of idle mines making idle men, it was idle men that made idle mines.

Q. 77.—Then, why not punish those who hold it idle by taxing land values?

Ans.—As the poor man is holding his land till he will lay up enough money to enable him to build on and improve his land, it would be wrong to punish him by raising his taxation, and as the rich are holding on till some enterprise comes along requiring its use it would be

wrong to punish him by raising his taxation and making his land so much dearer and harder to get when required for such enterprise when it did come along.

Q. 78.—Why fine a man for erecting a building where none stood before (Henry George)?

Ans.—We certainly should never think of doing such a thing, provided he builds it on his own ground, but if he claimed the right to build it on any vacant lot belonging to some other person, then he should not only be fined, but sent to jail for being a public nuisance.

Q. 79.—Why fine a man for making two blades of grass grow where there was but one before?

Ans.—We never think of doing such a thing, but if we could fine the lazy people who refuse to work even enough to make one blade of grass grow where none grew before, we would be doing a public service.

Q. 80.—Whenever you see land values rising it means lessened prosperity for the future.

Ans.—Not a bit of it. When you see land values rising it is simply the evidence that prosperity has come, just in the same way that when prosperity departs land values, as well as other values, decline.

Land values won't rise without some cause for it, and as for lessened prosperity for the future, we don't need to trouble about that—The Good Book says "Take no thought for the things of the future, for the future will take thought for the things of itself".

In our Northwest land values have been rising year after year, and yet the prosperity of the country goes on by leaps and bounds. No country like it under the sun.

Single Taxers make a great hullabaloo about the rise in rent as compared with the rise in wages, but let them read the following clipping from a newspaper on the question of wages and I think they cannot come to any other conclusion than that rents must be raised or building operations must stop, as landlords could not afford to erect buildings at present cost without having to raise the rent, because not only the bricklayers, but the carpenters, painters, plasterers, masons, and helpers, all

get higher wages and work shorter hours than in former years, and also all kinds of building material cost much more.

The article reads as follows:—

"New York, Feb. 27th.—Over 9,000 bricklayers in this city, in accordance with their agreement with the Mason Builders' Association, will have their wages raised from 65 to 70 cents an hour on Wednesday, the highest wages ever paid to bricklayers in this country. Under the rate of wages it will be possible for a bricklayer to make \$67.20 a week.

"Eight hours at 70 cents an hour is \$5.60, and in the busy season, almost without exception, bricklayers work 12 hours a day.

"For every hour overtime they will receive double pay, so for the extra four hours they will receive as much as for the previous eight, or \$11.20 for the day. The men say this really is not so much, because they are only employed six months in the year.

"Employers say the average is about nine months.

"The Bricklayers' Union, of which there are 18 in the city, have been trying for a year or two to have their wages increased for 65 to



70 cents an hour, and once or twice before the present engagement was reached were on the point of breaking off negotiations with the employers. The present agreement was made last May (1905)."

It looks as if the object of Single Taxers agitating to exempt buildings and improvements from taxation was for the purpose of allowing the labouring class to do the taxation in the form of higher wages and shorter hours.

We don't need to go back many years to come to the time when bricklayers were counted as making good wages at \$3.50 per day, and for a ten hour day at that, and other labourers and material in proportion. How then can they expect rents to remain at the old level?

After reading the above it does not require a very high grade of intellect to come to the conclusion that it is not taxation of buildings and improvements that causes a rise in rents, but that it is caused by the great rise in the cost of workmanship and building material.

## In Conclusion

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If we remove the buildings from both those lots, (see P.P.), then each lot will be of equal value in rental, but with the buildings as now erected one is capable of producing a very large rental on account of its fine large building and improvements, while the other, for the lack of good buildings and improvements, is not capable of producing such rental, which proves conclusively that it is the buildings and improvements which produce the large rental, not the ground.

Therefore, the buildings and improvements which alone produce such large rental and which are owned by the rich should be made to pay taxes according to their value, because the rich man who owns them is able to do so.

The reader having carefully noted the drift of the foregoing questions with their answers will now, I think, be able to clearly understand how unjust it would be to relieve all buildings

and improvements from taxation, and place the whole burden of taxation on land alone.

It is quite readily understood that mostly all valuable buildings and improvements are owned by the rich, and it is equally easy to understand that those buildings and improvements are the result of proceeds obtained from the custom in the one case and the labour in the other of the common people.

It is equally plain to a thinking man that many persons of moderate means and some comparatively poor people are also owners of vacant land which, in some cases, is held as investment for their little savings, as it is considered to be the very safest kind of security, and in other cases is bought with the object of building a house at some future time and having a home of one's own.

Now, I ask is it fair that those rich people, who have become rich through their dealings with the common people, and invest their riches in buildings and improvements which bring them in still further profits, should not be taxed for those buildings and improvements, while the common people who do not own revenue producing buildings and improve-

ments are saddled with an equal amount of taxes with the rich, because they happen to own land from which they derive no revenue, and which they hold simply as an investment, or because they wish at some future time (when they get able) to use as a home for themselves?

I think I have made this matter so plain that he may run that readeth it. *Habakkuk 2. 2.*

ALEXANDER DINGWALL.





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